



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair, Member STC – A.M. SESSION
Robert R. Lupi, Member STC – ACTING CHAIR, P.M. SESSION
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: October 8, 2003

PLACE OF MEETING: Bureau of Local Government Conference Room A
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:30 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

- Item 1. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt minutes of September 24, 2003 as presented.
- Item 2. Commission approved to receive and file and no action required.
- Item 3. It was moved by Lupi, supported by Roberts, and unanimously approved to direct the assessor to file section 154 petitions to place omitted property on the assessment roll.
- Item 4. It was moved by Naftaly, supported by Roberts, and unanimously approved to direct the staff to revise Forms L-4154, L-4155, and L-4156 to clarify how the assessment years covered by appeal are determined.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 5. **Scheduled for 9:30 A.M.**

154-01-1221 It was moved by Naftaly, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request.

Item 5 (continued):

154-02-0141 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-01-1241 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-0691 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-0245 It was moved by Roberts, supported by Lupi, and unanimously approved to postpone.

154-03-0246 It was moved by Lupi, supported by Roberts, and unanimously approved to postpone.

154-03-0324 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1088 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request.

Scheduled for 10:00 A.M.

154-01-1213 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-02-1085 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1255 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2195 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-02-2196 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-2197 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be dismissed as a duplicate file.

154-02-2198 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request.

Item 5 (continued):

154-02-860 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Scheduled for 10:30 A.M.

154-03-0095 It was moved by Roberts, supported by Lupi, and unanimously approved to that this non-concurrence be postponed and request that the Armada Township Assessor appear before the Commission. It was moved by Lupi, supported by Roberts, and unanimously approved that the motion be amended to also include that the Equalization Director appear before the Commission. However, it will not be necessary that the assessor nor the equalization director appear if they agree on the appropriate course of action. The Commission admitted Exhibit 1.

154-03-0096 It was moved by Roberts, supported by Lupi, and unanimously approved to that this non-concurrence be postponed and request that the Armada Township Assessor appear before the Commission. It was moved by Lupi, supported by Roberts, and unanimously approved that the motion be amended to also include that the Equalization Director appear before the Commission. However, it will not be necessary that the assessor nor the equalization director appear if they agree on the appropriate course of action. The Commission admitted Exhibit 1.

154-03-0097 It was moved by Roberts, supported by Lupi, and unanimously approved to that this non-concurrence be postponed and request that Armada Township Assessor appear before the Commission. It was moved by Lupi, supported by Roberts, and unanimously approved that the motion be amended to also include that the Equalization Director appear before the Commission. However, it will not be necessary that the assessor nor the equalization director appear if they agree on the appropriate course of action. The Commission admitted Exhibit 1.

154-02-2175 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1, 2, and 3.

154-02-2176 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1, 2, and 3.

154-02-2177 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1, 2, and 3.

Item 5 (continued):

154-02-2178 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1, 2, and 3.

154-02-2179 It was moved by Lupi, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1, 2, and 3.

154-02-2180 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1, 2, and 3.

154-02-2181 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values. The Commission admitted Exhibits 1, 2, and 3.

Scheduled for 2:00 P.M.

154-02-1141 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1380 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1470 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1471 It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone and direct the assessor to determine why taxable value increases to \$77,900 rather than \$96,600. Assessor may seek concurrence with taxpayer.

154-02-1474 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1478 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1479 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1483 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 5 (continued):

154-02-1487 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1492 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1508 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1510 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1512 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1514 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

154-02-1515 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values.

Item 6. **Scheduled for 11:30 A.M.**

Classification Appeal No. 03-022. It was moved by Lupi, supported by Naftaly, and unanimously approved to deny petitioner's request to change the current classification to Agricultural Real. Classification to remain: Residential Real.

Item 7. Bulletin No. 9 of 2003 – Changes to the Homestead Exemption and the Qualified Agricultural Property Exemption. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the Bulletin as written.

Item 8. Bulletin No. 10 of 2003 – Changes to Certain Exemptions as Required by PA 140 of 2003. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the Bulletin as written.

Item 9. It was moved by Naftaly, supported by Lupi, and unanimously approved to accept the recommendation from legal counsel regarding *Toll Northville Limited Partnership v Northville Township*.

Item 10. Commission approved to receive and file and no action required

- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the staff recommendation for re-certification and new certification of computerized tax rolls for:

St. Joseph County: Burr Oak Township
Colon Township
Sturgis Township

- Item 12. Bulletin No. 11 of 2003 – Inflation Rate. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the Bulletin as written and for the Executive Secretary to insert the appropriate inflation rate when it is reported by the Office of Revenue and Tax Analysis.

- Item 13. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the proposed letter as written to Robert Hartman, Plante & Moran, PLLC, regarding Confidentiality of Personal Property Statements.

- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.

- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates as recommended by staff.

- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer certificates as recommended by staff.

- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to amend certificates as recommended by staff.

- Item 18. It was moved by Lupi, supported by Roberts, and unanimously approved to amend the certificates as recommended by staff.

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It was moved by Lupi, supported by Roberts, and unanimously approved to adjourn the meeting at 2:42 P.M.

DATED TYPED: **October 13, 2003**

DATE APPROVED: **October 28, 2003**

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**